



## STATE BOARD OF EQUALIZATION

### Property Taxes Department

450 N Street, MIC: 63, Sacramento, California  
(P.O. Box 942879, Sacramento, CA 94279-0063)

Telephone: (916) 445-1516  
FAX: (916) 323-8765

JOHAN KLEHS  
First District, Hayward

DEAN F. ANDAL  
Second District, Stockton

ERNEST J. DRONENBURG, JR.  
Third District, San Diego

KATHLEEN CONNELL  
Controller, Sacramento

JOHN CHIANG  
Acting Member  
Fourth District, Los Angeles

E. L. SORENSEN, JR.  
Executive Director

No. 98/14

January 30, 1998

TO COUNTY ASSESSORS:

### INFORMAL ASSESSMENT REVIEW FORM BOE-305-A

Senate Bill 542 (Chapter 941, Statutes of 1997) amended section 1603 of the Revenue and Taxation Code and became effective January 1, 1998. This legislation provides a means for taxpayers to file an application for reduction in an assessment after the normal filing period under certain circumstances. Section 1603(d) reads in part:

"Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51 . . . ."

Section 1603 further provides that if a resolution is adopted by a board of supervisors, the county must use a form prescribed by the State Board of Equalization. Enclosed is Form BOE-305-A, *Informal Assessment Review*, that was adopted by the Board on January 8, 1998. As provided in section 1603, this form should be used by a taxpayer to request a review by the assessor for a possible decline in value of his/her property's enrolled value.

As with other Board-prescribed forms, an assessor cannot change, add to, or delete the specific language of this form but may rearrange its contents to suit county needs. If you intend to use a rearranged format of this form, please send a copy of your draft form for approval. In addition, please include a copy of the formal resolution adopted by your board of supervisors.

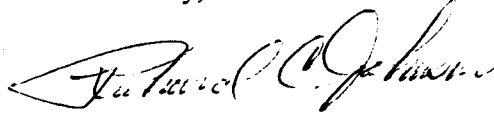
Due to the specific language requirements of section 1603, we do not believe it would be appropriate for an assessor's office to use this form unless the county has adopted a formal resolution in accordance with section 1603. This should not, however, impact the review processes already in place in many assessors' offices. We encourage assessors' staffs to continue working with taxpayers to resolve assessment issues outside the formal appeals arena.

TO COUNTY ASSESSORS

2

If you have questions regarding this form or section 1603 resolution requirements, please contact Dean Kinnee at (916) 322-3822 or Sherrie Kinkle at (916) 322-2921 in our Policy, Planning, and Standards Division. Forms submitted for approval or questions regarding the approval process should be directed to Peter Gaffney at (916) 445-3524.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard C. Johnson", written in a cursive style.

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ  
Enclosure